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DART OF LINCOLN
RUSTON, LOUISIANA
FINANCIAL STATEMENTS
AND ADDITIONAL INFORMATION
FOR THE YEAR ENDED
DECEMBER 31, 2001

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the county and other appropriate public officials. The report is available for public inspection at the Ruston Board of Directors. The Board may, in its discretion, make appropriate, at the office of the parish clerk of court,

Release Date, 7-24-02

**D.A.R.T. OF LINCOLN
RESTON, LOUISIANA**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2001**

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D.A.R.T. OF LINCOLN
BOSTON, LOUISIANA

FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

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RADIAN L. HENNINGAN

Certified Public Accountant
1500 Lincoln Road, Suite 1
Baton, Louisiana 70770
(504) 253-9000
FAX (504) 253-7397

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
D.A.R.T. of Lincoln
Baton, Louisiana 70770

I have audited the accompanying general purpose financial statements of D.A.R.T. of Lincoln as of December 31, 2001, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of D.A.R.T. of Lincoln's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of D.A.R.T. of Lincoln as of December 31, 2001, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued my report dated June 21, 2002, on my consideration of D.A.R.T. of Lincoln's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

My audit was performed for the purpose of forming an opinion on the general purpose financial statements of D.A.R.T. of Lincoln taken as a whole. The combining and individual fund financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of D.A.R.T. of Lincoln. The accompanying schedule of expenditures of federal awards is presented

For purposes of additional analysis and in part a required part of the general purpose financial statements of D.A.R.T. of Lincoln. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Respectfully,



Nathan J. Hovington
Certified Public Accountant

June 21, 2002

RADIAN L. HENNINGAN
Certified Public Accountant
1900 Goodwin Road, Suite 1
Baton, Louisiana 71279
(504) 293-9700
FAX (504) 293-7187

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
D.A.R.T. of Lincoln
Baton, Louisiana

I have audited the general purpose financial statements of D.A.R.T. of Lincoln, Louisiana of and for the year ended December 31, 2004, and have issued our report thereon dated June 21, 2005. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether D.A.R.T. of Lincoln, Louisiana's general purpose financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my test disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered D.A.R.T. of Lincoln, Baton, Louisiana's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting.

Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and accordingly would not necessarily disclose all reportable conditions that are also considered to be material weaknesses.

We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the audit committee, management, others within the organization and federal auditing agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,



Rickan L. Hovvigan
Certified Public Accountant

June 21, 2002

GENERAL PURPOSE FINANCIAL STATEMENTS

**D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 2001**

COMBINE BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

	<u>GOVERNMENTAL FUND</u>		<u>ACCOUNT GROUPS</u>	<u>TOTALS</u>
	<u>TYPE</u>		<u>GENERAL</u>	<u>(MEMORANDUM ONLY)</u>
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>FUND ASSETS</u>	<u>2001</u>
ASSETS				
Cash	\$ 54,376	\$ -	\$ -	\$ 54,376
Grant Receivable	-	47,386	-	47,386
Due from Other Funds	42,964	-	-	42,964
Fixed Assets	-	-	32,812	32,812
TOTAL ASSETS	\$ 97,340	\$ 47,386	\$ 32,812	\$ 177,538
LIABILITIES				
Deferred Revenue	-	4,424	-	4,424
Due to Other Funds	-	42,964	-	42,964
TOTAL LIABILITIES	-	47,386	-	47,386
FUND EQUITY				
Fund Equity				
Fund Balances				
Unreserved				
Undesignated	93,237	-	-	93,237
Investment in General Fixed Assets	-	-	32,812	32,812
TOTAL FUND EQUITY	93,237	-	32,812	149,249
TOTAL LIABILITIES AND FUND EQUITY	\$ 97,340	\$ 47,386	\$ 32,812	\$ 177,538

The accompanying notes are an integral part of these financial statements.

D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 2001

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 2001**

	GOVERNMENTAL FUND TYPES			
	GENERAL			SPECIAL REVENUE
	FUND BALANCE	MANAGEMENT AND GENERAL	TOTAL	
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ 312,500
Miscellaneous	-	30,000	30,000	-
Tax Selling	36,748	-	36,748	-
Interest Earned	-	489	489	-
TOTAL REVENUES	36,748	30,489	68,006	312,500
EXPENDITURES				
Salaries	-	15,000	15,000	238,338
Fringe	-	8,890	8,890	38,968
Tire/d	-	2,876	2,876	5,486
Operating Expenses	3,478	18,608	20,284	28,137
Supplies	-	4,000	4,000	8,035
Other Costs	18,888	1,817	21,811	2,888
Boardman Prevention	-	-	-	-
Audit Fees	-	-	-	3,800
Capital Outlay	-	11,281	11,281	5,870
TOTAL EXPENDITURES	22,366	66,562	76,800	511,190
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	14,382	(31,793)	(7,486)	133
OTHER FINANCING SOURCES (USES)				
Operating Transfer In			118	8
Operating Transfer Out			(60)	(138)
Source (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses			(7,486)	-
FUND BALANCES				
Beginning of Year			<u>194,728</u>	<u>-</u>
End of Year			<u>1 87,242</u>	<u>1</u>

The accompanying notes are an integral part of these financial statements.

TOTALS
(REPRESENTATIVE ONLY)

<u>2001</u>	
\$	503,502
	33,007
	86,746
	<u>439</u>
	<u>563,694</u>
	256,207
	47,605
	8,502
	40,411
	21,025
	15,201
	-
	2,880
	<u>(7,631)</u>
	<u>542,100</u>
	(7,490)
	334
	<u>(334)</u>
	<u>(7,494)</u>
	104,780
\$	<u>91,736</u>

The accompanying notes are an integral part of these financial statements.

D.A.R.T. OF LINCOLN
BIJOU, LOUISIANA
DECEMBER 31, 1981

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET VS. ACTUAL AND ACTUAL - GENERAL FUND ONLY FOR THE YEAR ENDED DECEMBER 31, 1981

REVENUES	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE/ UNFAVORABLE</u>
Donations	14,750	10,000	(4,750)
Fund Balance	34,750	34,748	1,000
Interest Income	800	488	(312)
TOTAL REVENUES	<u>50,300</u>	<u>45,236</u>	<u>(5,064)</u>
EXPENDITURES			
Salaries	17,800	15,800	1,971
Fringe	9,800	8,897	103
Tax	3,000	2,870	124
Operating Expenses	21,000	20,284	716
Supplies	5,000	4,188	812
Other Costs	13,000	12,819	180
Capital Outlay	3,000	1,556	1,444
TOTAL EXPENDITURES	<u>73,000</u>	<u>66,407</u>	<u>6,593</u>
INCREASE (DECREASE) OF RESOURCES FROM EXPENDITURES	-	(7,000)	
OTHER FINANCING SOURCES USED			
Operating Transfers In	-	318	-
Operating Transfers Out	-	(68)	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ _____</u>	<u>(7,754)</u>	<u>\$ _____</u>
FUND BALANCES			
Beginning of Year		104,700	
End of Year		<u>\$ 96,946</u>	

The accompanying notes are an integral part of these financial statements.

D.A.R.T. OF LINCOLN
BOSTON, LOUISIANA
DECEMBER 31, 1993

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES - BUDGET BASIS AND ACTUAL - SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1993**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Intergovernmental	\$ 302,180	\$ 311,981	\$ (9,112)
TOTAL REVENUES	<u>302,180</u>	<u>311,981</u>	<u>(9,112)</u>
EXPENDITURES			
Salaries	229,538	229,538	-
Fringe	38,968	38,968	-
Travel	3,488	3,488	-
Operating Expenses	28,127	28,127	-
Supplies	8,138	8,138	-
Other Costs	2,886	2,886	-
Hazardous Prevention	-	-	-
Audit Fees	2,900	2,900	-
Capital Outlay	3,880	3,880	-
TOTAL EXPENDITURES	<u>302,180</u>	<u>317,880</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	102	(102)
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	-	4	(4)
Operating Transfers Out	-	(118)	118
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ -</u>		<u>\$ -</u>
FUND BALANCES			
Beginning of Year		-	
End of Year		<u>\$ -</u>	

The accompanying notes are an integral part of these financial statements.

**D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 2001**

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Reporting Entity:

D.A.R.T. (Domestic Abuse Resistance Team) of Lincoln Parish is a nonprofit organization established in 1994 under the provisions of Louisiana law (Louisiana Revised Statutes 12:300 et seq.) with its mission, as described in its Articles of Incorporation, being "to provide services for abused residents of Lincoln Parish and to organize, maintain, and perpetuate a shelter for the benefit, advantage, and welfare of its citizens of Lincoln Parish, Louisiana, who may be subjected to some form of abuse. D.A.R.T. was also established to coordinate the activities of other agencies offering services to victims of domestic abuse in Lincoln, Union, and Jackson Parishes in an effort to avoid unnecessary and wasteful duplication and to provide services not available in the service area.

D.A.R.T. was formed through the efforts of local agencies and is supported by several organizations and offices (including the District Judge's Office, Ruston City Police Department, Humanitarian Enterprises of Lincoln Parish, Lincoln Parish Health Department, Mayor's Commission for Women, Retired Senior Volunteer Program, Methodist Children's Home, Volunteers of America, Lincoln Parish Sheriff's Office, Ruston Mental Health Center, District Attorney's Office, Lincoln Council on Aging, Habitat for Humanity, several pro bono attorneys, and Christian Community Action).

Since the inception of D.A.R.T. in January 1994, the Board of Directors has overseen the procurement of funds through grants, fundraising activities, and donations. Salaried staff, including a Program Director, a Domestic Violence Counselor, and an Advocate have been hired and trained. A shelter has been opened in Ruston to provide residential and nonresidential assistance to victims of domestic violence and their dependents. This assistance includes, but is not restricted to, 24-hour shelter to provide safe refuge and temporary lodging for victims of family violence and their dependents; a 24-hour crisis line; individual and group counseling; specialized counseling for children; legal, medical, and psychological assistance and support, transitional support and training; and self-help training.

D.A.R.T. OF LINCOLN
BURTON, LOUISIANA
DECEMBER 31, 2001

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

b. Presentation of Statements:

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

The accompanying financial statements conform to generally accepted accounting principles for state and local governments. These statements have also incorporated any applicable requirements set forth by Audit of State and Local Governmental Units, and the Louisiana Governmental Audit Guide.

c. Fund Accounting:

The Agency uses funds and account groups to report its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance, and to aid financial management by segregating transactions relating to certain governmental functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. Funds of D.A.R.T. of Lincoln are classified as governmental funds. Governmental funds account for the Agency's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition of general fixed assets, and the servicing of general long-term debt. The governmental funds and the programs comprising them as presented in the financial statements are described as follows:

General Fund

The General Fund is the general operating fund of D.A.R.T. of Lincoln. It is used to account for all financial resources except those required to be accounted for in another fund. These discretionary funds are accounted for and reported

D.A.R.T. OF LINCOLN
RUNTON, LOUISIANA
DECEMBER 31, 2003

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

c. Fund Accounting:

General Fund (continued)

according to the source (federal, state, or local) from which they are derived.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments and major capital projects) that are legally restricted to expenditures for specified purposes.

The following are the funds which comprise the Special Revenue Funds:

Emergency Shelter Grant Program

The Louisiana Department of Social Services, Office of Community Services has deemed it appropriate to grant, through the state, certain sums of money to be used by the Contractor in assisting needy homeless individuals to receive shelter and other essential services to assist the Agency pursuant to rules and regulations of the HUD Emergency Shelter Grants Program. All activities authorized by this agreement will be performed in accordance with the approved project description(s), approved budget(s), and relevant State and Federal directives and policies.

Crime Victims Assistance Grant Program

Be operated by a public agency or non-profit organization, or combination thereof, that provides service to crime victims.

Promote within the community served coordinated public and private efforts to aid crime victims. Program must demonstrate that it will coordinate its activities with other service providers in the community so that the best interests of the crime victim are served and interagency communication enhanced.

D.A.R.T. OF LYNCHEN
HUNTON, LOUISIANA
DECEMBER 31, 2000

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

c. Fund Accounting- (continued)

Special Revenue Funds (continued)

Assist victims in seeking available crime victim compensation benefits by running at least one paid ad in local newspapers. The ad should reference Sheriff's contact point, substance, and LACLE as funding source. Grant funds may be used for this purpose. Media advertisements must address only direct services to crime victims, and how to access them. This is not to exceed two percent of grant funds. An eligible program must demonstrate that it will coordinate its activities with the state compensation program.

Office of Women Services - State & Federal Family Violence Funds

These funds are to be used to supplement the operations of D.A.R.T., inclusive of personnel costs, grant administration, and other expenses.

The program/agency assumes and notifies the following upon receipt of State and Federal Family Violence Funds through the Office of Women's Services.

These funds will not be used as direct payment of any victim or dependent of a victim of family violence.

No income eligibility standard will be imposed on individuals receiving assistance of services supported with these funds.

That all services shall be provided without discrimination on the basis of age, handicap, sex, race, color, national origin, religion, or on the basis of sexual orientation.

That the program/agency shall have staffing provision and personnel policy which assures that employment practices will be executed without discrimination on the basis of age, handicap, sex, race, color, national origin, religion, or on the basis of sexual orientation.

**B.A.R.T. OF LINCOLN
HUSTON, LOUISIANA
DECEMBER 31, 2001**

NOTES TO THE FINANCIAL STATEMENT

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Violence Against Women's Grant

The project funds 25% of the legal advocate's salary, salary for keeping records and up to date statistics, a resident aid to assist clients with services. The grant will also fund transportation for clients to assist them in obtaining their goals. Supplies for the office are also included.

Interest on Lawyers' Trust Account Grant

The Louisiana Bar Foundation provides grant revenue to assist in providing legal aid and advocacy to the indigent victims of domestic violence. These funds assist in the continuation and expansion of the legal advocacy outreach program and providing contract attorney services including aid in obtaining protective orders.

Louisiana Coalition Against Domestic Violence Grant

L.C.A.D.V. has awarded two grants for the purpose of expanding outreach to rural clients specifically in Jackson and Iberville Parishes. These grants fund personnel, offices, travel, and other operational costs. The L.C.A.D.V. requires continuing training for various staff members.

United Way of Northeast Louisiana Grant

The United Way has awarded a grant which is used to fund a portion of the Outreach Coordinator's salary.

Ms. Foundation for Women Grant

The Ms. Foundation has awarded a safety grant which has been used to fund a part-time Outreach Counselor, including fringe benefits. Also funded were other operational costs associated with the outreach relation.

D.A.R.T. OF LINCOLN
BOSTON, LOUISIANA
DECEMBER 31, 2011

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

d. Account Groups:

An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. The following two account groups are not "funds".

General Fixed Assets

The fixed assets (capital outlays) used in governmental fund type operations of D.A.R.T. of Lincoln are accounted for (primarily) in the General Fixed Assets Account Group and are recorded as expenditures in the governmental fund types when purchased.

General Long-Term Debt

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group.

e. Basis of Accounting:

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets.

Governmental funds are maintained on the modified accrual basis of accounting, wherein revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable.

D.A.R.T. OF LINCOLN
BOSTON, LOUISIANA
DECEMBER 31, 2001

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

f. Transfers:

Advances between funds, which are not expected to be repaid, are accounted for as transfers. In those cases where repayment is expected, the advances are accounted for through the various due from and due to accounts.

g. Budget Policy:

The D.A.R.T. of Lincoln follows these procedures in establishing the budgetary data reflected in these financial statements.

The various grant sources have established budgets by which expenditures are determined and monitored at time of application and approval of grants.

The budget is prepared on modified accrual basis, consistent with the basis of accounting, for comparability of budgeted and actual revenues and expenditures.

Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

Actual amounts are compared to budgeted amounts periodically during the fiscal year as management control device.

Expenditures cannot legally exceed appropriations on an individual fund level.

h. Total Columns of Combined Statements - Overview:

Total columns on the combined statements - overview are captioned "information only" to indicate that they are presented only to help with financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

D.A.R.T. OF LINCOLN
KUSTOM, LOUISIANA
DECEMBER 31, 2001

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

i. Fixed Assets:

All fixed assets are stated at historical cost. Donated fixed assets are stated at their estimated fair market value on the date donated if listed in schedule of assets. No depreciation has been provided on general fixed assets.

D.A.R.T. of Lincoln has classified its fixed assets as follows:

	<u>Balance</u>
	<u>12/31/01</u>
Furniture and Equipment	531,185
Leasehold Improvements	19,425
Other Furnishings	<u>18,602</u>
Total	<u>569,212</u>

j. Comparative Data:

Comparative data for the prior year have not been presented in the accompanying financial statements. Also, presentation of comparative data by fund type have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

k. Annual and Sick Leave:

For governmental fund types, the liability for the agency's accumulated unpaid vacation, if any, will be recorded in the general long-term debt group of accounts. These amounts will be recorded as fund expenditures in the year in which they are paid or become due on demand to terminated employees. The Agency's sick leave policy does not provide for the vesting of sick leave.

D.A.R.T. OF LINCOLN
HUSTON, LOUISIANA
DECEMBER 31, 2000

NOTES TO THE FINANCIAL STATEMENT

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

i. Related Party Transactions

No related party transactions occurred during the fiscal year.

ii. Cash in Bank:

All funds are in institutions insured by an agency of the Federal Government.

NOTE 2-FUNDING POLICIES AND SOURCES OF FUNDS

D.A.R.T. of Lincoln receives its monies through various methods of funding. The Board of Directors has overseen the procurement of Funds through grants, fundraising activity, and donations.

NOTE 3-GRANTS RECEIVABLE

Grants receivable at December 31, 2000 consisted of reimbursements for expenses incurred under the following programs:

Violence Against Women Act	\$ 1,345
Emergency Shelter Grant Program	3,037
Office of Women Services	17,886
Crime Victims Assistance	\$ 6,115
Louisiana Coalition Against Domestic Violence	28,248
	\$47,387

NOTE 4-IN-KIND CONTRIBUTIONS

The Agency received various in-kind contributions during the year. The value of these contributions is not reflected in the accompanying financial statements since there is no objective basis available by which to measure the value of such services. The primary in-kind contributions consisted of furniture and equipment and supplies.

Other in-kind contributions consisted of the time donated by volunteer workers.

**D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
DECEMBER 31, 2001**

NOTES TO THE FINANCIAL STATEMENT

NOTE 5-BOARD OF DIRECTORS COMPENSATION

The Board of Director's is a voluntary board; therefore, no compensation has been paid to any member.

NOTE 6-INCOME TAX STATUS

D.A.R.T. of Lincoln, a non-profit corporation, is exempt from federal income taxation under Section 501 (C)(3) of the Internal Revenue Code.

NOTE 7-JUDGMENTS, CLAIMS, AND SIMILAR CONTINGENCIES

There is no active litigation against the D.A.R.T. of Lincoln as December 31, 2001. In addition, D.A.R.T. of Lincoln has no knowledge of any pending, or threatened litigation.

The Agency receives monies from various Federal and State grant programs, which are subject to final review and approval as to allowability of expenditures by the respective grant agencies. Any settlements or expenses arising out of a final review are recognized in the period in which agreed upon by the agency and the Federal or State Agency. Also, it is management's opinion that any audits by the grantor agencies would not produce disallowed program costs and liabilities to such an extent that they would materially affect the Agency's financial position.

NOTE 8-FEDERALLY ASSISTED PROGRAMS

D.A.R.T. of Lincoln participates in a number of Federally assisted programs. These programs are audited in accordance with the Government Auditing Standards issued by the Comptroller General of the United States. Audits of prior years have not resulted in any disallowed costs; however, grantor agencies may provide for further contributions. Based on prior experience, the Agency's management believes that further examinations would not result in any significant disallowed costs.

D.A.R.T. OF LINCOLN
HUSTON, LOUISIANA
DECEMBER 31, 2011

NOTES TO THE FINANCIAL STATEMENT

NOTE 9- ECONOMIC DEPENDENCY

D.A.R.T. of Lincoln receives the majority of its revenue from funds provided through grants administered by the Louisiana Department of Social Services. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of the funds the Agency receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Agency will receive in the next fiscal year.

SUPPLEMENTARY FINANCIAL INFORMATION

T.A.R.T. OF LINCOLN
BOSTON, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 2023

SCHEDULE OF PROGRAM REVENUES AND EXPENDITURES
GENERAL FUND

	PROGRAMS OF THE GENERAL FUND		
	MANAGEMENT AND GENERAL	FUND RAISING	TOTAL
REVENUES			
Intergovernmental			
State/Criminal Funds	\$ -	\$ -	\$ -
Donations	36,185	-	36,185
Miscellaneous	-	-	-
Fund Holdings	-	36,748	36,748
Interest Earned	459	-	459
TOTAL REVENUES	<u>36,644</u>	<u>36,748</u>	<u>73,392</u>
EXPENDITURES			
Current			
Salaries	15,869	-	15,869
Fringe	5,857	-	5,857
Travel	2,876	-	2,876
Operating Expenses	28,698	1,676	30,374
Supplies	4,188	-	4,188
Other Costs	1,927	-	1,927
Insurance Premiums	-	-	-
Capital Outlay	11,981	-	11,981
Fund Raising Expenses	-	18,889	18,889
TOTAL EXPENDITURES	<u>64,146</u>	<u>18,564</u>	<u>82,710</u>
Excess of Revenues Over (Under) Expenditures	<u>(27,502)</u>	<u>24,184</u>	<u>(3,318)</u>
OTHER FINANCING SOURCES (USES)			
Operating Transfers In			118
Operating Transfers Out			<u>(51)</u>
Excess of Revenues and Other Financing Over (Under) Expenditures and Other Uses			<u>(3,251)</u>
FUND BALANCES			
Beginning of Year			<u>184,738</u>
End of Year		<u>\$</u>	<u>181,487</u>

The accompanying notes are an integral part of these financial statements.

B.A.R.T. OF LENOX
RESTRICTIONS
FOR THE YEAR ENDED DECEMBER 31, 2001

COMBINE STATEMENT OF PROGRAM REVENUES AND EXPENDITURES
SPECIAL FINANCIAL FUND

	<u>V.A.P.A.</u>	<u>G.W.S.</u>	<u>C.T.A.</u>	<u>R.O.P.</u>	<u>1011.T.A.</u>	<u>L.C.A.P.V.</u>	<u>T.R.</u>	<u>M.S.</u>	<u>TOTAL</u>
REVENUES									
Intergovernmental:									
Grant Income	\$ 28,021	\$ 510,049	\$ 81,091	\$ 28,066	\$ 18,120	\$ 10,646	4,498	1,479	\$ 612,860
TOTAL REVENUE	<u>28,021</u>	<u>610,049</u>	<u>81,091</u>	<u>28,066</u>	<u>18,120</u>	<u>30,642</u>	<u>4,498</u>	<u>1,479</u>	<u>612,860</u>
EXPENDITURES									
Capital:									
Salaries	16,845	44,462	41,962	-	19,887	8,217	4,498	4,529	238,430
Fringe	3,349	26,289	11,750	-	1,141	2,850	-	487	48,966
Travel	3,145	2,152	58	-	-	468	-	709	5,465
Operating Expense	128	9,397	495	19,571	-	2,312	-	-	31,813
Supplies	478	4,480	528	481	-	4,478	-	-	11,145
Other Direct Costs	-	385	-	-	1,008	-	-	-	1,773
Reserves/Provisions	-	-	-	-	-	-	-	-	-
Audit Fees	-	2,490	-	-	-	-	-	-	2,490
Capital Outlay	-	-	-	-	-	1,113	-	-	1,113
TOTAL EXPENDITURES	<u>24,937</u>	<u>88,644</u>	<u>60,995</u>	<u>20,066</u>	<u>18,128</u>	<u>30,528</u>	<u>4,498</u>	<u>1,478</u>	<u>112,736</u>
Excess of Revenues									
Over (Under) Expenditures	\$ 3	\$ 9	\$ 2	\$ -	\$ -	\$ 114	\$ 1	\$ -	\$ 111
OTHER FINANCING RESOURCES (USES)									
Operating Transfers In	3	4	-	-	-	(114)	(2)	-	6
Operating Transfers Out	-	-	(2)	-	-	-	-	-	(112)

The accompanying notes are an integral part of these financial statements.

D. A. R. T. OF LINCOLN
 MISSISSIPPI
 FOR THE YEAR ENDING DECEMBER 31, 1961

COMBINING STATEMENT OF PROGRAM REVENUES AND EXPENSES
 SPECIAL-ROUSEE FUND

	<u>Y.A.R.A.</u>	<u>D.W.F.</u>	<u>C.V.A.</u>	<u>F.S.O.P.</u>	<u>I.O.L.T.A.</u>	<u>L.C.A.D.V.</u>	<u>T.W.</u>	<u>M.R.</u>	<u>TOTAL</u>
Excess of Revenues Sources Over (Under) Expenditures and Other Costs	-	-	-	-	-	-	-	-	-
ENDING BALANCE	-	-	-	-	-	-	-	-	-
Beginning of Year	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
End of Year	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>

The accompanying notes are an integral part of these financial statements.

**D.A.R.T. OF LINCOLN
BOSTON, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 2001**

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

	BUDGETED EXPENDITURES	ACTUAL EXPENDITURES	VARIANCE FAVORABLE (UNFAVORABLE)
LOCAL - UNRESERVED			
Salaries	\$ 17,000	\$ 15,659	\$ 1,341
Fringe	9,000	8,897	103
Travel	3,000	2,876	124
Operating Expense	29,000	29,354	(354)
Supplies	5,000	4,188	812
Other Direct Costs	2,000	12,815	(10,815)
Capital Outlay	2,000	11,894	(9,894)
TOTALS	\$ 68,000	\$ 76,893	\$ (8,893)
OFFICE OF WOMEN SERVICES (O.W.S.)			
Salaries	161,951	161,951	-
Fringe Benefits	20,289	20,289	-
Travel	3,192	3,192	-
Operating Expense	8,587	8,587	-
Supplies	4,968	4,968	-
Other Direct Costs	388	388	-
Audit Fees	2,000	2,000	-
Capital Outlay	-	-	-
TOTALS	\$ 198,064	\$ 198,064	\$ 40
CRIME VICTIMS ASSISTANCE (C.V.A.)			
Salaries	67,900	67,900	-
Fringe	13,755	13,755	-
Travel	334	334	-
Operating Expense	450	450	-
Supplies	633	633	-
Other Direct Costs	-	-	-
Capital Outlay	-	-	-
TOTALS	\$ 85,999	\$ 85,999	\$ -

The accompanying notes are an integral part of these statements.

D.A.R.T. OF LINCOLN
BOSTON, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 2001

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

	<u>BUDGETED</u> <u>EXPENDITURES</u>	<u>ACTUAL</u> <u>EXPENDITURES</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
EVIDENCE AGAINST DOMESTIC VIOLENCE			
Salaries	\$ 16,500	\$ 16,500	\$ -
Fringe	1,349	1,349	-
Travel	1,745	1,745	-
Operating Expenses	320	320	-
Supplies	470	470	-
Other Direct Costs	-	-	-
Capital Outlay	-	-	-
TOTALS	<u>\$ 20,327</u>	<u>\$ 20,327</u>	<u>\$ -</u>
EMERGENCY SHELTER GRANT PROGRAM			
(E-SAG)			
Salaries	\$ -	\$ -	\$ -
Fringe	-	-	-
Services	-	-	-
Operating Expenses	19,975	19,975	-
Supplies	491	491	-
Other Direct Costs	-	-	-
Nonperson Personnel	-	-	-
Capital Outlay	-	-	-
TOTALS	<u>\$ 20,466</u>	<u>\$ 20,466</u>	<u>\$ -</u>
LOUISIANA BAIL CORPORATION (L.B.C.)			
Salaries	\$ 14,807	\$ 14,807	\$ -
Fringe	1,349	1,349	-
Services	-	-	-
Rehabilitation Costs	-	-	-
Operating Expenses	-	-	-
Supplies	-	-	-
Other Costs	1,800	1,800	-
Capital Outlay	-	-	-
TOTALS	<u>\$ 18,156</u>	<u>\$ 18,156</u>	<u>\$ -</u>

The accompanying notes are an integral part of these statements.

D.A.R.T. OF LINCOLN
WESTON, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 2001

SCHEDULE 3

STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

	<u>BUDGETED</u> <u>EXPENDITURES</u>	<u>ACTUAL</u> <u>EXPENDITURES</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
LOUISIANA COLLEGE AND PROFESSIONAL DOMESTIC			
YOLANDE (L.C.A.-B.V.)			
Salaries	8,177	8,177	-
Fringe	2,000	2,000	-
Travel	498	498	-
Services	2,235	2,235	-
Operating Expenses	1,878	1,878	-
Supplies	-	-	-
Other Direct Costs	-	-	-
Capital Outlay	4,890	4,890	-
TOTALS	26,578	26,578	-
MILYENNEAU FOR SPONSOR			
Salaries	6,158	6,158	-
Fringe	487	487	-
Travel	328	328	-
TOTALS	7,973	7,973	-
UNITED WAY			
Salaries	4,890	4,890	-
TOTALS	4,890	4,890	-

The accompanying notes are an integral part of these statements.

**D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 1981 AND 1980**

**COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS AND CHANGES IN
GENERAL FIXED ASSETS**

	BALANCE DECEMBER 31 1980	ADDITIONS	DELETIONS	BALANCE DECEMBER 31 1981
GENERAL FIXED ASSETS, AT COST:				
Office Furniture & Equipment	\$ 34,185	\$ -	\$ -	\$ 34,185
Other Furnishings	2,886	17,831	-	20,717
TOTAL	\$ 37,071	\$ 17,831	\$ -	\$ 54,902
INVESTMENT IN GENERAL FIXED ASSETS:				
Property Acquired from:				
E.O.P.	\$ 14,877	\$ -	\$ -	\$ 14,877
C.V.A.	6,284	-	-	6,284
D.W.S.	2,780	-	-	2,780
L.C.A.D.V.	-	5,830	-	5,830
General Fund	11,529	11,881	-	23,410
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	\$ 35,470	\$ 17,831	\$ -	\$ 53,301

The accompanying notes are an integral part of these financial statements.

**STATE OF LOUISIANA
BOSTON, LOUISIANA
FOR THE YEAR ENDING DECEMBER 31, 2000**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL GRANT/PASS THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH IDENTIFYING NUMBER	PROGRAM OR AWARD AMOUNT
Department of Housing and Urban Development (HUD)			
Community Planning and Development			
HUD Emergency Shelter Grants Program Passed Through the Louisiana Department of Social Services, Office of Community Services			
Emergency Shelter Grant Program			
7-3-80 to 6-30-81	14-156	90-8370	26,000
7-1-81 to 6-30-82	14-156	90-8370	17,000
Department of Justice			
Bureau of Justice Assistance, Passed Through Louisiana Committee on Law Enforcement and Administration of Criminal Justice			
Domestic Violence Counseling Program			
Crisis Victim Assistance			
81-01-01 to 12-31-88	14-170	C80-0-004	81,124
87-01-01 to 06-30-88	14-170	C80-0-003	5,608
Violence Against Women Formula Grants			
95-1-80 to 9-30-81	14-188	9895-0-002	20,547
99-01-01 to 07-31-99	14-188	9899-0-001	79,676
Administration for Children & Families			
Family Violence Prevention and Services Grants to State Domestic Violence Coalitions			
Office of Governor/Office of Women Services Passed Through the Louisiana Department of Social Services Agency #14 Family Violence Prevention and Services			
7-1-80 to 6-30-81	93-591	1148800071	29,289
7-1-81 to 6-30-82	93-591	1148800071	34,861
TANF	93-591	1148800071	67,423

<u>REVENUE</u>	<u>EXPENDITURES</u>
<u>RECORDED</u>	<u>PAID</u>

11,466
5,600

11,466
5,600

81,130
1,568

81,130
1,567

29,347
4,756

29,348
4,758

16,184
28,687
1,479

16,184
28,687
1,479

**D.A.R.T. OF LINCOLN
HUSTON, LOUISIANA
FOR THE YEAR ENDING DECEMBER 31, 2001**

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE A-BASIC OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of D.A.R.T. of Lincoln and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

**D.A.R.T. of LINCOLN
HUSTON, LOUISIANA
FOR THE YEAR ENDING DECEMBER 31, 2001**

COMPENSATION TO BOARD MEMBERS

No compensation was paid any board member during the year under audit.

D.A.R.T. OF LINCOLN
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDING DECEMBER 31, 2001

ASSETS	
Cash	\$ 54,276
Accounts Receivable	47,380
Fixed Assets	53,052
Due from Other Funds	<u>42,961</u>
TOTAL ASSETS	<u>197,675</u>
LIABILITIES	
Deferred Revenues	4,425
Due to Other Funds	<u>42,961</u>
TOTAL LIABILITIES	47,386
NET ASSETS	
Unrestricted	<u>149,289</u>
TOTAL NET ASSETS	<u>149,289</u>
TOTAL LIABILITIES & NET ASSETS	<u>\$ 197,675</u>

The accompanying notes are an integral part of these financial statements.

D.A.R.T. OF LINCOLN
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDING DECEMBER 31, 2001

UNRESTRICTED NET ASSETS	
Unrestricted revenues and gains	
Contributions	\$ 36,748
Grant assistance	312,500
Investment return	489
Other	32,063
TOTAL UNRESTRICTED REVENUES AND GAINS	<u>381,800</u>
Expenses	
Program services	306,340
Supporting services	
Management and general	52,365
Fund-raising	12,564
TOTAL EXPENSES	<u>371,269</u>
INCREASE IN UNRESTRICTED NET ASSETS	<u>10,531</u>
INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS	-
PERMANENTLY RESTRICTED NET ASSETS	
Endowment fund contributions	<u>-</u>
INCREASE IN PERMANENTLY RESTRICTED NET ASSETS	<u>-</u>
INCREASE IN NET ASSETS	<u>10,531</u>
NET ASSETS AT BEGINNING OF YEAR	<u>174,311</u>
NET ASSETS AT END OF YEAR	<u>\$ 184,842</u>

The accompanying notes are an integral part of these financial statements.

B.A.R.T. OF LINCOLN
STATEMENT OF CASH FLOW
FOR THE YEAR ENDING DECEMBER 31, 2008

STATEMENT OF CASH FLOW
 YEAR ENDED DECEMBER 31, 2008

	<u>2008</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Increase in net assets	\$ 10,327
(Increase) decrease in operating assets	
Accounts receivable	2,398
Increase (decrease) in operating liabilities	
Accounts payable	<u>(4,354)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	8,401
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of assets restricted to investment in property and equipment	<u>(17,831)</u>
NET CASH USED BY INVESTING ACTIVITIES	<u>(17,831)</u>
NET CASH PROVIDED BY FINANCING ACTIVITIES	<u>-</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(9,440)
BEGINNING CASH AND CASH EQUIVALENTS	<u>63,616</u>
ENDING CASH AND CASH EQUIVALENTS	<u>54,276</u>

D.A.R.T. OF LINCOLN
RUSTON, LOUISIANA
SCHEDULE OF FINDING AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2001

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of D.A.R.T. of Lincoln.
2. No reportable conditions were disclosed during the audit of the general purpose financial statements.
3. No instances of noncompliance material to the general purpose financial statements of D.A.R.T. of Lincoln were disclosed during the audit.
4. There are no major programs.
5. The threshold for distinguishing Types A and B programs was \$300,000.
6. D.A.R.T. of Lincoln was not determined to be low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

**D.A.R.T. OF LINCOLN
HUNTSVILLE, LOUISIANA
FOR THE YEAR ENDING DECEMBER 31, 2001**

CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDING

No prior year audit findings or questioned costs.